

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Serial No.: 10/814,768  
Applicant: Nakamura et al.  
Art Unit: 1792  
Title: **METHOD FOR PROCESSING A SUBSTRATE**  
Attorney Docket: RAJ-018  
Confirmation No.: 8865

Cincinnati, OH

March 31, 2008

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**AMENDMENT - AFTER NON-FINAL REJECTION**

This paper is responsive to the Office Action dated December 31, 2007. The Examiner has indicated that claims 1, 8-16, 18, 23-32, 34 and 35 are pending in the application and are rejected. The present response includes the following:

Amendments to the Specification: None  
Amendments to the Claims: Pages 2-6  
Amendments to the Abstract: None  
Amendments to the Drawings: None  
Remarks: Pages 7-19  
Attachments: None